Please amend the claims as follows:

1. (Previously Presented) A clutch gear having a boss part with a spline which is formed on an outer peripheral surface of said boss part formed on an axial end surface of said clutch gear having jaw clutch teeth formed on an outer peripheral surface thereof,

wherein said boss part, with said spline formed on outer peripheral surface thereof, is formed integrally and coaxially with said clutch gear having said jaw clutch teeth formed on said outer peripheral surface thereof by forging,

wherein the diameter of said boss part is shorter than that of said clutch gear, and an end part of an effective portion of said spline comes out of an end surface of a part having said jaw clutch teeth on said clutch gear, and

wherein the axial length of said spline is longer than that of said jaw clutch teeth.

- 2. (Canceled)
- 3. (Previously Presented) A clutch gear having said boss part with said spline according to claim 1, wherein
 - a ring-like groove is formed on said end surface of said clutch gear,
- a diameter of an inner wall of said ring-like groove is nearly equal with that of said boss part, and
 - a part of said effective portion of said spline inserts into said ring-like groove.
- 4. (Previously Presented) A clutch gear having said boss part with said spline according to claim 3, wherein an inclined surface is formed on an outer wall of said ring-like groove in order to gradually decrease the width of said ring-like groove as coming to a

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bottom of said ring-like groove.

5. (Canceled)

6. (Canceled)

7. (Original) A clutch gear having said boss part with said spline according to claim

4, wherein one end of said spline is formed at said inner peripheral surface of said ring-like

groove.

8. (Previously Presented) A clutch gear having said boss part with said spline

according to claim 1, wherein said clutch gear comprises a hollow cylinder having said jaw

clutch teeth formed at a central part thereof in the axial direction and said boss part formed at

one end part thereof in the axial direction.

9-17. (Canceled)

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